

D.R.(m)

May kindly see the ~~last~~ note dated 2.5.2000 at Hq's of Registrar (B) regarding grant of permission to Sri S. Lallu Singh, J.M., Patna to sell his old Maruti car No- UP-78 H/8332 Model-1994 to Sri Virendra Kr. Singh of village Gaddoperr, P.S.- Cent Distt- Patna for Rs 1,41,000/- and the order dated 23.5.2000 of Honble Mr Justice B. K. Roy, thereon. The order is given below:-

"From the explanation furnished by the officer the transfer of the car in the year-1994 was naturally a gift in favor of the officer by his wife and prima facie appears to be within the purview of the Gift Tax Act and a return was liable to be filed before the Income Tax Officer.

Call for a fresh explanation from the officer in this regard."

In compliance of the above said order Sri Singh has stated in his letter at Hq's that at the time of transfer of the car, he was a newly appointed officer in Judicial Service and he was in bona-fide belief that this transfer of the car (in his name from that of his wife) is not gift, so he has not shown the car in his Income Tax Return. Since his wife,

Request-96

donor, does not file income tax return, this transaction could not be shown in the Income tax return. He says that this happened due to inadvertence and no such mistake would be in future. Sri Singh has requested the court to forgive him for the mistake and accord him permission to sell the said car.

If approved the file may be laid before Honble Mr Justice B.K. Roy, for his Lordship's kind perusal and orders?

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Registrar (B)

Perused the office note, the earlier order passed by Honble Mr. Justice B.K. Roy dt. 21<sup>4</sup>/<sub>2000</sub> and the explanation submitted, <sup>thereon</sup> by the officer concerned. The officer has requested the court to forgive him for the mistake and accord him permission to sell the car.

If approved, the file may be laid before Honble Mr. Justice B.K. Roy for his Lordship's kind perusal and orders.

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DR (M)  
27.7.2000